

THE STATE OF NEW HAMPSHIRE
DEPARTMENT OF REVENUE ADMINISTRATION
BUSINESS ENTERPRISE TAX RETURN

Sequence #1

For the CALENDAR year 1993 or other tax year beginning Mo Day Yr and ending Mo Day Yr

Due date for this return is the same as the due date for Business Profits Tax (See instructions).

1993

STEP 1
Place
LABEL HERE
Otherwise,
please print
or type

Name of Corporation, Partnership, Fiduciary or Non-Profit Organization	Federal Identification Number
Number and Street	
	PRINCIPAL BUSINESS ACTIVITY CODE:
City or Town, State and Zip Code	Follow Federal Instructions

STEP 2
Type of
Enterprise
and Special
Return Type

☐ Check here if the IRS has made any agreed or partially agreed to adjustments for any Federal Income Tax Return which has not been previously reported to N.H. Years covered by IRS exam
Submit changes under separate cover.

☐ CORPORATION ② ☐ PARTNERSHIP ③ ☐ AMENDED RETURN ☐ FINAL RETURN
☐ FIDUCIARY ④ ☐ NON-PROFIT ORGANIZATION ⑤ ☐ Not required to file a BET return, but required to file a BPT return: Complete your BPT return then PROCEED TO STEP 4.

STEP 3

COMPLETE PAGE 2 BEFORE COMPUTING TAX


STEP 4
Figure
Your
Balance Due
or
Overpayment

12. (a) Business Enterprise Tax Balance Due [From page 2, line 11(a)]	12(a).		
12. (b) Business Profits Tax Balance Due (See instructions)	12(b).	12.	
13. (a) Business Enterprise Tax OVERPAYMENT [From page 2, line 11(b)]	13(a).		
13. (b) Business Profits Tax OVERPAYMENT (See instructions)	13(b).	13.	
14. BALANCE DUE (Line 12 less line 13) Make check payable to: State of New Hampshire	14.		
15. OVERPAYMENT (Line 13 less line 12)	15.		
16. Apply Overpayment to:			
(a) Credit toward 1994 tax liability	16(a).		
(b) Refund: Please allow 12 weeks for processing	16(b).		

STEP 5
Signature

UNDER PENALTIES OF PERJURY, I DECLARE THAT I HAVE EXAMINED THIS RETURN AND TO THE BEST OF MY BELIEF IT IS TRUE, CORRECT AND COMPLETE.
IF PREPARED BY A PERSON OTHER THAN THE TAXPAYER, THIS DECLARATION IS BASED ON ALL INFORMATION OF WHICH THE PREPARER HAS KNOWLEDGE.

OFFICE USE ONLY

Signature		Signature of paid preparer other than taxpayer	
Title	Date	Preparer's Identification Number	Date
 MAIL TO: DEPT. OF REVENUE ADMINISTRATION DOCUMENT PROCESSING DIVISION P.O. BOX 637 CONCORD, NH 03302-0637		Preparer's Address	
City or Town, State and Zip Code			

STEP 6

For next year, instead of receiving a Business Tax Booklet, do you wish to receive just a mailing label that you can give to your preparer? If yes, check here ☐

BUSINESS ENTERPRISE TAX RETURN 1993

Page Two

If your business activities are conducted both within and without New Hampshire **AND** the business organization is subject to a business privilege tax, a net income tax, a franchise tax based upon net income, or a capital stock tax in another jurisdiction, whether or not it is actually imposed by the other jurisdiction, then the business enterprise must apportion its enterprise value tax base. Complete Form BET-80 to determine the values for lines 1, 2 and 3.

1. Dividends Paid	1.			
2. Compensation and Wages Paid or Accrued	2.			
3. Interest Paid or Accrued	3.			
4. Enterprise Value Tax Base (Sum of lines 1, 2 and 3)			4.	
5. N.H. Business Enterprise Tax (Line 4 multiplied by .0025)			5.	
6. Credits:				
(a). RSA 162-L:8 Credit	6(a).			
(b). Statutory Credits (See instructions)	6(b).		6.	
7. Subtotal (Line 5 less line 6. If negative, enter - 0 -)			7.	
8. Payments:				
(a). Tax paid with Application for Extension	8(a).			
(b). Payments made with original return (Amended return only)	8(b).		8.	
9. Balance of Tax Due (Line 7 less line 8)			9.	
(a). BPT overpayment (See instructions)	9(a).			
(b). Amount upon which interest and penalties are applied (Line 9 less line 9(a). If negative, enter - 0 -)	9(b).			
10. Additions to Tax:				
(a). Interest (See instructions)	10(a).			
(b). Failure to Pay (See instructions)	10(b).			
(c). Failure to File (See instructions)	10(c).		10.	
11 (a). BALANCE OF BUSINESS ENTERPRISE TAX DUE (Line 9 plus line 10)			11(a).	
11 (b). OVERPAYMENT OF BUSINESS ENTERPRISE TAX (Line 8 less line 7 adjusted by line 10, if applicable.)			11(b).	

The Business Enterprise Tax may be taken as a credit against your Business Profits Tax liability. If required, complete the appropriate Business Profits Tax return. Include the Business Enterprise Tax amount from line 5 above on the Business Profits Tax return on the line entitled "BUSINESS ENTERPRISE TAX CREDIT" under step 5. Complete your Business Profits Tax return before proceeding to STEP 4 of this return.

IF YOU ARE NOT REQUIRED TO FILE A BPT RETURN, CHECK HERE ☐, ATTACH FEDERAL FORMS AND SCHEDULES AND PROCEED TO STEP 4 OF THIS RETURN.

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

FIDUCIARY BUSINESS PROFITS TAX RETURN

For the CALENDAR year 1993 or other tax year beginning and ending
Mo Day Yr Mo Day Yr

Due Date for CALENDAR year is on or before April 15, 1994 or the 15th day of 4th month after the close of the fiscal period.

1993**STEP 1**

Please Print
or Type

Name of Estate or Trust

Number and Street

City or Town, State and Zip Code

FEDERAL IDENTIFICATION NUMBER

GRANTOR TYPE TRUST

Yes ☐No ☐Are you required to file
a Federal 1041 for 1993?Yes ☐No ☐**STEP 2**

Federal
Information
and Special
Return Type

☐ Check here if the IRS has made any agreed or partially agreed to adjustments for any Federal Income Tax Return filed by the fiduciary which have not been previously reported to N.H.

Years covered by IRS Submit changes under a separate cover with form RP-87

ONLY CHECK IF BOX APPLIES (See Instructions)

☐ AMENDED RETURN

☐ FINAL RETURN

STEP 3**COMPLETE PAGE 2 BEFORE COMPUTING TAX****STEP 4**

Figure
Your Tax

9. Adjusted Gross Business Profits (From page 2, line 8)	9.	<u> </u>
10. New Hampshire Apportionment (Form RP-80, line 5)	10.	<u> </u>
11. New Hampshire Taxable Business Profits (Line 9 x line 10)	11.	<u> </u>
12. New Hampshire Business Profits Tax (See Instructions)	12.	<u> </u>

STEP 5

Figure Your
Credits

13. Credits allowed under RSA 77-A:5 (Attach Form DP-160)	13.	<u> </u>
14. Subtotal (Line 12 less line 13)	14.	<u> </u>
15. Business Enterprise Tax Credit (From Form BET-LNG or BET-EZ, line 5)	15.	<u> </u>
16. Business Enterprise Tax Credit to be applied against Business Profits Tax (Enter the lesser of line 14 or line 15) (See instructions)	16.	<u> </u>
17. NH Business Profits Tax Net of Statutory Credits (Line 14 less line 16)	17.	<u> </u>

STEP 6

Figure Your
Payments,
Interest and
Penalties

18. PAYMENTS: (a) Tax paid with Application for Extension 18(a)	<u> </u>	
(b) Payments from 1993 Declaration of Estimated Tax . 18(b)	<u> </u>	
(c) Credit carried over from prior year 18(c)	<u> </u>	
(d) Payment made with original return (Amended returns only) . 18(d)	<u> </u>	
(e) Other payments (Attach schedule) 18(e)	<u> </u>	
19. BALANCE OF TAX DUE (Line 17 less line 18)	19.	<u> </u>
20. Additions to Tax: (a) Interest 20(a)	<u> </u>	
(See instructions) (b) Failure to Pay 20(b)	<u> </u>	
(c) Failure to File 20(c)	<u> </u>	
(d) Underpayment of Estimated Tax 20(d)	<u> </u>	
21. BUSINESS PROFITS TAX Balance Due (Line 19 plus line 20) (See instructions)	21.	<u> </u>
Enter this amount on Form BET-LNG line 12(b)		
22. BUSINESS PROFITS TAX Overpayment (Line 18 less line 17 adjusted by line 20, if applicable)	22.	<u> </u>
(See instructions) Enter this amount on Form BET-LNG line 13(b)		

STEP 7

Signature

THIS RETURN MUST BE ACCOMPANIED BY A COMPLETED AND LEGIBLE COPY OF THE U.S. FIDUCIARY INCOME TAX RETURN, AND APPLICABLE SCHEDULES. IF A FEDERAL INCOME TAX RETURN IS NOT REQUIRED, COPIES OF THE FORMS AND SCHEDULES FILED BY THE TRUE OWNERS OF THE TRUST MUST BE ATTACHED.

OFFICE USE ONLY

Under penalties of perjury, I declare that I have examined this return and to the best of my belief it is true, correct and complete. If prepared by a person other than the taxpayer, this declaration is based on all information of which the preparer has knowledge.

Signature of Trustee, Executor of Fiduciary

Signature of Paid Preparer Other than Taxpayer

Title

Date

Preparer's Identification Number

Date

MAIL TO:

DEPT. OF REVENUE ADMINISTRATION
DOCUMENT PROCESSING DIVISION
P.O. BOX 637
CONCORD, NH 03302-0637

Preparer's Address

City or Town, State and Zip Code

STEP 8

Attach this return and applicable federal return and schedules to Form BET-LNG or Form BET-EZ

1. INCOME

(a) Gross receipts or sales	1(a)	<input type="text"/>	<input type="text"/>
(b) Less returns and allowances	1(b)	<input type="text"/>	<input type="text"/>
(c) Subtotal [Line 1(a) less line 1(b)]	1(c)	<input type="text"/>	<input type="text"/>
(d) Cost of goods sold and/or operations (Attach schedule)	1(d)	<input type="text"/>	<input type="text"/>
(e) Gross profit [Line 1(c) less line 1(d)]	1(e)	<input type="text"/>	<input type="text"/>
(f) Gross rents	1(f)	<input type="text"/>	<input type="text"/>
(g) Other income (Attach schedule)	1(g)	<input type="text"/>	<input type="text"/>
(h) TOTAL INCOME [Combine lines 1(e) through 1 (g)]	1(h)	<input type="text"/>	<input type="text"/>

2. DEDUCTIONS

(a) Fiduciary fees as actually paid	2(a)	<input type="text"/>	<input type="text"/>
(b) Salaries and wages	2(b)	<input type="text"/>	<input type="text"/>
(c) Repairs	2(c)	<input type="text"/>	<input type="text"/>
(d) Bad debts	2(d)	<input type="text"/>	<input type="text"/>
(e) Rental expenses	2(e)	<input type="text"/>	<input type="text"/>
(f) Taxes	2(f)	<input type="text"/>	<input type="text"/>
(g) Interest	2(g)	<input type="text"/>	<input type="text"/>
(h) Contributions	2(h)	<input type="text"/>	<input type="text"/>
(i) Depreciation	2(i)	<input type="text"/>	<input type="text"/>
(j) Travel or entertainment expenses	2(j)	<input type="text"/>	<input type="text"/>
(k) Advertising	2(k)	<input type="text"/>	<input type="text"/>
(l) Other deductions (Attach schedule)	2(l)	<input type="text"/>	<input type="text"/>
(m) TOTAL DEDUCTIONS [Combine lines 2(a) through 2(l)]	2(m)	<input type="text"/>	<input type="text"/>

3. NET GAIN OR (LOSS) FROM SALE OF ASSETS. (SEE INSTRUCTIONS) Attach schedule if additional space is needed.

Description of Property		Gains or (Losses)
(a) _____	3(a)	<input type="text"/>
(b) _____	3(b)	<input type="text"/>
(c) _____	3(c)	<input type="text"/>
(d) _____	3(d)	<input type="text"/>
(e) TOTAL GAIN OR (LOSS) FROM SALE OF ASSETS	3(e)	<input type="text"/>

4. INSTALLMENT GAIN OR (LOSS) Attach schedule if additional space is needed.

Date of Original Sale	Description of Property	Gains or (Losses)
Mo Day Year		
(a) _____	4(a)	<input type="text"/>
(b) _____	4(b)	<input type="text"/>
(c) _____	4(c)	<input type="text"/>
(d) _____	4(d)	<input type="text"/>
(e) TOTAL INSTALLMENT GAIN OR (LOSS)	4(e)	<input type="text"/>

5. SEPARATE ENTITY ADJUSTMENT (See instructions) 5 **6. GROSS BUSINESS PROFITS [Line 1(h) adjusted by lines 2(m), 3(e), 4(e) and 5] If a loss, show in brackets. (See instructions for NOL carryback provisions.)** 6 **7. NH ADDITIONS AND DEDUCTIONS**

(a) Add back income taxes or franchise taxes measured by income for which a deduction was included in line 6 above	7(a)	<input type="text"/>
(b) NH Net Operating Loss Deduction (Attach Form RP-132)	7(b)	<input type="text"/>
(c) Interest on US obligations	7(c)	<input type="text"/>
(d) Add the amount of the increase in the basis of assets which was due to the sale or exchange of interest in the trust (RSA 77-A:4, XIV)	7(e)	<input type="text"/>
(e) Interest and dividends subject to tax under RSA 77	7(d)	<input type="text"/>
(f) Other additions and deductions required by RSA 77-A:4 (Attach schedule)	7(f)	<input type="text"/>
(g) Total additions and deductions [Combine lines 7(a) through 7(f)]	7(g)	<input type="text"/>

8. ADJUSTED GROSS BUSINESS PROFITS [Line 6 adjusted by line 7(g)] 8